



HOUSE COMMITTEE ON APPROPRIATIONS

FY 09-10

Executive Budget Review

**Louisiana School for Math, Science and the
Arts**

Dr. Patrick Widhalm, Director



The Louisiana School for Math, Science and the Arts has four Programs:

Administration/Support Services

Instructional Services

Residential Services

Louisiana Virtual School



Executive Budget By Means of Finance

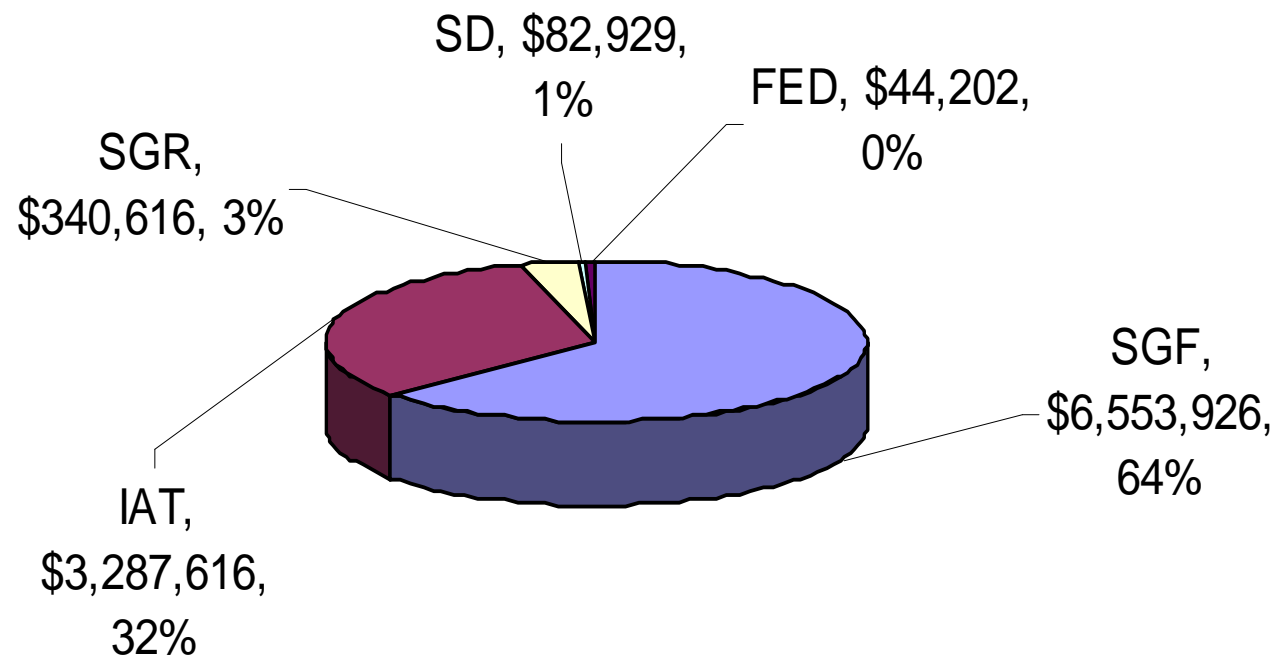
LOUISIANA SCHOOL FOR MATH, SCIENCE AND THE ARTS					
Means of Financing (MOF)	Actual Expenditures FY 2007-08	Existing Operating Budget FY 2008-09 (2/1/09)	Executive Budget FY 2009-10	Change From FY 08-09 to FY 09-10	Percent Change From FY 08-09 to FY 09-10
State General Fund (SGF)	\$7,439,642	\$7,913,281	\$6,553,926	(\$1,359,355)	-17.18%
Interagency Transfers (IAT)	\$2,231,876	\$3,324,444	\$3,287,616	(\$36,828)	-1.11%
Fees & Self-gen Rev (SGR)	\$255,481	\$340,616	\$340,616	\$0	0.00%
Statutory Dedications (SD)	\$24,558	\$158,409	\$82,929	(\$75,480)	-47.65%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$0	\$44,202	\$44,202	\$0	0.00%
TOTAL MOF	\$9,951,557	\$11,780,952	\$10,309,289	(\$1,471,663)	-12.49%
Authorized Positions	92	93	90	-3	-3.23%

Interagency Transfers are received from the Department of Education and BESE and Statutory Dedications from the Education Excellence Fund (tobacco settlement).

There are no Federal Funds from the American Recovery and Reinvestment Act of 2009 included in the FY 09-10 Executive Budget Recommendation for LSMSA.



LSMSA FY 09-10 Means of Finance





Significant Budget Changes

\$20,133 SGF	Additional funding for classified employee merit increases and annualized merit increases for classified state employees
\$6,074 SGF	Additional funding for group insurance for active employees and retirees and reduction for group insurance base adjustment
(\$68,463) SGF	Attrition reduction
(\$51,302) SGF	Salary funding from other line items



Significant Budget Changes

(\$291,854)	Non-recur Acquisitions, Major Repairs and carry-forward (-\$211,854 SGF, -\$80,000 SD)
\$42,264 SGF	Additional funding for Risk Management Premiums (\$39,490), increase in Legislative Auditor Fees (\$2,774) and a reduction for Uniform Payroll System fees (-\$39)
\$4,520 SD	Additional Education Excellence Fund
(\$36,828) IAT	Non-recur funding for the one-time salary supplement for support personnel
(\$126,185) SGF	Reduction in SGF for the Louisiana Virtual School



Significant Budget Changes

- | | |
|------------------------|---|
| (\$197,947) SGF | Reduction in Administration Program including one (1) position and supplies and travel |
| (\$590,716) SGF | Reduction in Instructional Program including one (1) position associated with physical education |
| (\$90,000) SGF | Reduction in Instructional Program for the Excel summer program and other programs |
| (\$91,320) SGF | Reduction in Residential Program including one (1) position and supplies and travel |

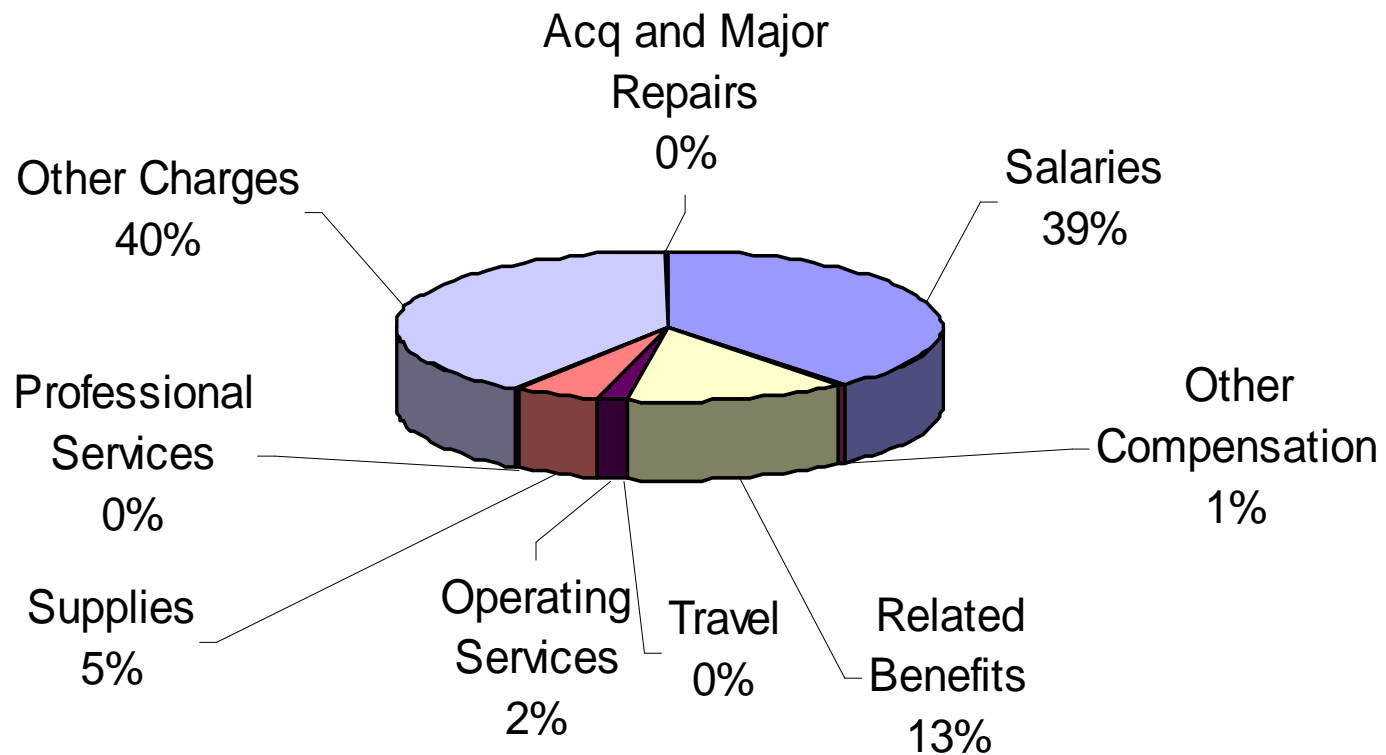


FY 09-10 Executive Budget by Expenditure Line Item

Louisiana School for Math, Science and the Arts					
Expenditures	FY 07-08 Actual Budget	FY 08-09 Existing Operating Budget	FY 09-10 Executive Budget	Change from FY 08-09 to FY 09-10	Percent Change
Salaries	\$4,151,870	\$4,444,846	\$4,020,051	-\$424,795	-9.6%
Other Compensation	\$82,877	\$162,037	\$54,637	-\$107,400	-66.3%
Related Benefits	\$1,318,105	\$1,399,857	\$1,334,884	-\$64,973	-4.6%
Travel	\$27,770	\$24,200	\$10,700	-\$13,500	-55.8%
Operating Services	\$357,166	\$326,185	\$157,040	-\$169,145	-51.9%
Supplies	\$584,624	\$612,676	\$532,176	-\$80,500	-13.1%
Prof Svcs	\$15,086	\$13,000	\$13,000	\$0	0.0%
Other Charges	\$3,286,799	\$4,481,311	\$4,161,815	-\$319,496	-7.1%
Acq/Major Repairs	\$127,260	\$316,840	\$24,986	-\$291,854	-92.1%
TOTAL EXP	\$9,951,557	\$11,780,952	\$10,309,289	-\$1,471,663	-12.5%



LSMSA FY 09-10 Line Item Expenditures





LSMSA Discretionary and Non-Discretionary Funding in FY 09-10 Executive Budget

Discretionary	\$10,157,882	98.53%
Non-Discretionary	\$151,407	1.47%
Total	\$10,309,289	100.00%

Non-discretionary funding within LSMSA's FY 09-10 Executive Budget Recommendation is due to the allocation of Education Excellence Funds and the funding for retiree group insurance premiums



Statutory Dedications

LOUISIANA SCHOOL FOR MATH, SCIENCE AND THE ARTS Statutory Dedication Comparison					
Statutory Dedications	FY 2007-08 Actual Expenditures	FY 2008-09 Existing Operating Budget 2/1/2009	FY 2009-10 Executive Budget	Change FY 2008-09 to FY 2009- 10	Percent Change EOB to Exec Bud
Education Excellence Fund	\$24,558	\$78,409	\$82,929	\$4,520	5.8%
Overcollections Fund	<u>\$0</u>	<u>\$80,000</u>	<u>\$0</u>	(\$80,000)	-100.0%
TOTAL	\$24,558	\$158,409	\$82,929	(\$75,480)	-47.6%

The Education Excellence Fund is a constitutional dedication found in Article VII, Section 10.8



Education Excellence Fund

Education Excellence Fund – La. Constitution Art. VII, Section 10.8

- Source: Initial deposit from tobacco settlement
- Continuing Funds: Earnings from investments
- Shares earnings with the TOPS Fund and the Health Excellence Fund
- Allocated \$75,000 plus a per pupil amount equal to the average statewide per pupil EEF amount provided to local school systems



Louisiana School for Math, Science and the Arts

FY 09-10 SALARIES/POSITIONS

\$4 million for Salaries and Other Compensation and \$1.3 million for Related Benefits. Total Personal Services = \$5.4 million, 52% of the total Executive Budget Recommendation.

- Average non-teaching Salary for LSMSA = \$39,434
- 90 Authorized Positions (14 classified and 76 unclassified)
- As of 4/01/09, LSMSA had 0 vacancies.